

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITR No.531 of 1995
Date of decision:27.10.2006

The Commissioner of Income tax, Jalandhar

....Petitioner

versus

Shri Indu Bala Sharma, Hoshiarpur.

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Dr. N.L. Sharda, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar (for short, 'the Tribunal') arising out of its order dated 31.8.1992 in ITA No.762(ASR)/1991, in respect of assessment year 1988-89:-

“Whether on the facts and in the circumstances of the case, the Tribunal has been correct in dismissing the Revenue's appeal against the Dy.CIT(A)'s order vacating the addition of Rs.30,000/- made in the assessment for the assessment year 1988-89?”

The Assessing Officer added Rs.30,000/- to the income of the assessee on the ground that identity of the person from whom the said amount was received by the assessee, was not established. The appellate authority vacated the said addition which was upheld by the Tribunal. It was held that the assessee was proved to have received the amount, which was duly utilised for purchase of Indira Vikas Patras. The Tribunal also followed its order in the case of the assessee in respect of assessment year 1989-90.

Learned counsel for the revenue has not been able to show that finding in respect of the previous year was challenged by the revenue. Moreover, the finding as to explanation by the assessee about the receipt of

the amounts is a finding of fact.

In above circumstances, the question is answered against the revenue and in favour of the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

October 27, 2006
'gs'

(Rajesh Bindal)
Judge